THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 23572 of 2005

Dated 3.11.2005

Between:

M/s. Twin Cities Salts Packets Suppliers Association, Registerd under Societies Act having its Office at #5-9-22/1/1, Flat No.202, 2nd Floor, Ashoka Chambers, Adarsh Nagar, Hyderabad-500 063,
rep. by its President Sri H.D. Karwa, S/o. Laxminarayana Karwe, Aged 42, R/o. Hyderabad.

..... PETITIONER

AND

1 Govt of A.P., Principal Secretary,

Secretariat Buildings, Hyderabad and others.

.....RESPONDENT(S)

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 23572 of 2005

ORAL ORDER: (per Sri BRSR,J)

The writ petition is totally misconceived. This Court in exercise of its jurisdiction under Article 226 of the Constitution of India cannot issue any directions directing the Government to include branded and processed Iodised salt in the list of Schedule-1 so as to grant exemption under Section 7 of the Andhra Pradesh Value

Added Tax Act, 2005. It is for the state to decide as to what items or goods are to be included in the list of Schedule-1 for the purpose of granting exemption under Section 7 of the said Act. Any direction from this Court may amount to interfering in the policy decision of the State for which purposes a writ does not lie.

It is needless to observe that each State Government has its own policies and the fact that some other State Governments in the country have granted such an exemption is not a ground to compel the State of Andhra Pradesh to grant exemption as prayed for. We find no merit in the writ petition and the same shall accordingly stand dismissed.

(B.SUDERSHAN REDDY,J)

dated 03.11.2005

(S.ANANDA REDDY,J)

msv